

HOUSE BILL 3970

By Armstrong

AN ACT to amend Tennessee Code Annotated, Section 67-6-329 and Section 67-6-330, relative to exemptions from sales and use taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-329(a), is amended by adding the following as a new, appropriately designated subdivision:

(21) Authorized All American Football League® goods and products sold by the All American Football League® within any county in which professional football games of the All American Football League® are played.

SECTION 2. Tennessee Code Annotated, Section 67-6-330(a), is amended by adding the following as a new, appropriately designated subdivision:

(21) The sales price of admissions and any dues, fees, or charges relating to the sales price of admissions, including, but not limited to, processing, shipping, and handling charges, for professional football games of the All American Football League® played in the State of Tennessee, whether at the University of Tennessee's Neyland Stadium, or some other venue as may be determined by the All American Football League.

SECTION 3. This act shall take effect April 1, 2008, the public welfare requiring it.